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et al.,

V.

23 24

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

NO. MISC.S-05-0018 DAD

OBDEB

<u>ORDER</u>

JOEL T. HILBERT,

Respondent.

Petitioners,

UNITED STATES OF AMERICA,

\_\_\_\_\_/

This matter came before the court on November 29, 2005, for further hearing on an order to show cause re civil contempt for failure to comply with this court's order enforcing two administrative summonses issued by the Internal Revenue Service.

Yoshinori Himel appeared on behalf of petitioners United States of America and Revenue Officer Charles Duff. Helga White appeared on behalf of respondent Joel T. Hilbert. After hearing from the parties, and in light of the agreement reached by the parties as discussed on the record during the hearing, IT IS HEREBY ORDERED that:

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1	1. The hearing on the order to show cause re civil
2	contempt is continued further to <b>December 13, 2005,</b> at 1:30 p.m. in
3	Courtroom no. 27 before the undersigned;
4	2. If respondent has not fully complied with the court's
5	order filed April 14, 2005, by the time the continued hearing on this
6	matter commences, it is the court's intention to issue a finding of
7	civil contempt at that time and incarcerate respondent until such
8	full compliance occurs; and
9	3. Respondent is directed to personally appear at the
10	December 13, 2005, hearing.
11	DATED: December 5, 2005.
12	Dale A. Dage
13	DALE A. DROZD UNITED STATES MAGISTRATE JUDGE
14	ONTIED STATES PAGISTRATE CODGE
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